FLOWCHART FOR TAX STATUS OF A SPOUSE

START HERE

Are you legally married or in a declared common law marriage under Montana law? → **NO** → The person is not your spouse for federal tax purposes.

↓ **YES**

Is your spouse a member of the opposite sex? → **NO** → The person is not your spouse for federal tax purposes.

↓ **YES**

Are you and your spouse divorced? → **YES** → The person is not your spouse for federal tax purposes.

↓ **NO**

Are you and your spouse legally separated under a decree of divorce or separate maintenance? → **YES** → The person is not your spouse for federal tax purposes.

↓ **NO**

Are all of the following statements true?

- You and your spouse file separate returns.

- You maintain a household which is the principal place of abode for a child (for whom you are entitled to a deduction) for more than ½ the year.

- You furnish more than ½ the cost of maintaining the household.

- Your spouse was not a member of that household during the last 6 months of the calendar year.

→ **YES** → The person is not your spouse for federal tax purposes.

↓ **NO**

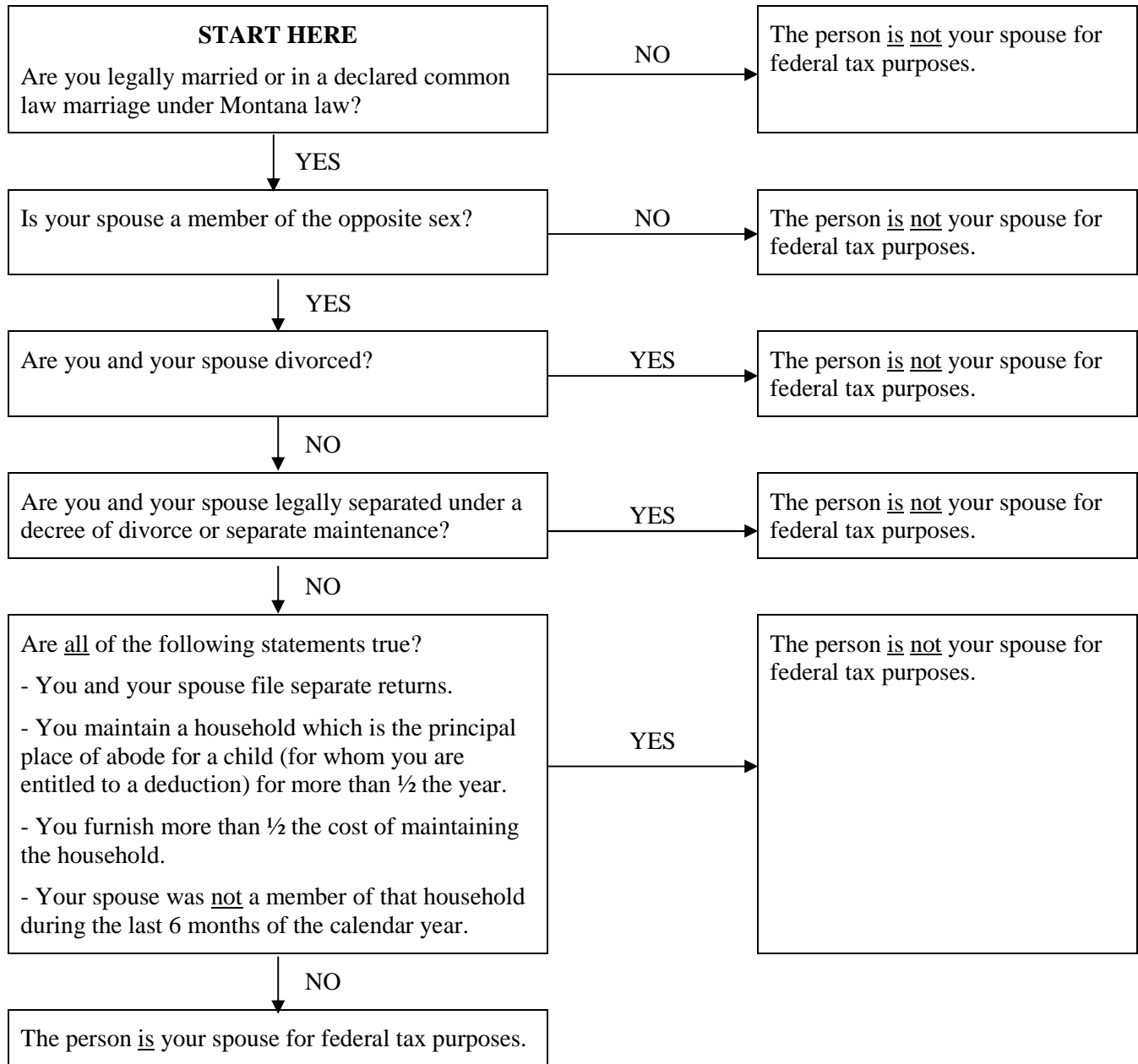The person is your spouse for federal tax purposes.

- *If the person is your spouse, then you should put a check in the box next to "Yes" on the Declaration of Tax Status form.*

- *If the person is not your spouse, then you should put a check in the box next to "No" on the Declaration of Tax Status form.*